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DISASTER DOCUMENTATION HANDBOOK

DOCUMENTING DISASTER DAMAGE

A. GENERAL

Following a major disaster, federal funding may be available to help local governments and eligible private nonprofit organizations repair or replace damaged facilities. Since federal payments are based on final inspections and audits, proper documentation of costs is an ***absolute requirement***. It is not enough just to complete the disaster work; that work must be fully and accurately documented. Without complete and accurate documentation, an applicant may not receive all funding for which it might be eligible.

NOTE: State requirements for documentation parallel federal guidelines.

B. SPECIFIC

When you receive your approved project application, set up a separate file folder for each approved Project Worksheet (PW). Place each PW in its own folder. Each folder will then hold a separate item of work that is to be done. Each of these items of work must have supporting documents to verify your claim.

Basically, there are two ways to complete items of work: one is by contract, and the other is by force account (using your own personnel, equipment, and materials). The proper documentation in each case is described below.

1. Contract Work

You must have a copy of the contract and all invoices for each PW. In addition, you must show on each invoice the date and amount paid and the check number. You must also keep a copy of the contract advertisement, a list of bidders, and proof that you gave the work to the low bid contractor. If you do not accept the low bid (there can be some acceptable reasons for not taking the low bid), indicate why and place this statement in the PW folder. You may then give the contract to the next lowest bidder who is able to meet the terms of the contract. If the contract is more than the PW amount, notify the Governor's Authorized Representative. ***CAUTION: Cost-plus-percentage-of-cost contracts or any contract where payment for work is contingent upon federal reimbursement are not eligible for reimbursement.*** Any work done by either type of contract will be ineligible and no federal funds will be paid for it.

2. Force Account Work

Immediately, you should appoint someone to start keeping a record of repair costs. This person should have been designated in advance. In addition, the person picked should attend the applicant briefing that state and federal officials will conduct.

If you hire temporary workers or extra help to complete items of work (frequently done on emergency work such as debris removal), you must put them on your payroll and identify the job, wages and period of employment.

If you use someone else's resources (personnel or equipment), you must document their use exactly as you would document your own. In addition, an

invoice is required to show that you have paid for the use of those resources. This invoice must show the date and amount paid and the check number as well as the services or materials for which you are paying.

The documentation needed to support a claim for force account work and how to organize it are outlined below.

a. Files

You may not receive approved PWs until several weeks after the disaster. In the meantime, emergency work must be started. The problem is how to keep a separate record of costs for each PW when you don't know what each PW will cover.

One way is to establish, immediately after the disaster, a separate folder for each emergency work project that you must accomplish before you receive approved PWs. For example, if you have damage on three streets that must be repaired right away, set up a separate folder for each street, not one folder for all streets. If you have building repairs that must by made (such as repairing roofs to prevent further rain damage), set up a folder for each building.

When you receive your approved PWs, a permanent folder can be established for each item of work. All expenditures for wages, supplies, and equipment for each PW must have supporting documentation in the PW folder.

b. Labor

Employees must be on your payroll in order for you to be reimbursed for their work on disaster projects. The payroll must show the pay period, employee name, job classification, number of hours worked each day, total hours worked for the pay period, rate of pay (regular and overtime), total earnings and paycheck number.

Your records must also show which PW the employee worked on each day and each hour if he or she worked on more than one PW in a single day. You must document your claims for each PW *individually*.

Your time records must show how much time the employee worked on the PW and how much time (if any) was spent on his regular job. Overtime must be shown on the payroll as being disaster-related. Overtime pay must be in accordance with policies in use before the disaster.

You must set up procedures so you will know each day who worked on what disaster-related job, for how long and what he or she did. Force Account Payroll Record Sheets are needed for this purpose (see Exhibit 1). These sheets should be used by the supervisor of each work crew and turned into your designated record keeper. *An electronic Excel version of All Exhibits is available upon request from MT DES.*

If an employee worked on two or more PWs in the same day, the supervisor should turn in a separate report for each PW. You should file these reports in the proper PW folder.

You cannot be reimbursed for volunteer labor. However, you must keep a record of volunteer labor if you are claiming your equipment hours used by them.

c. Equipment.

You must document equipment--your own and rented--used on each job. Specifically, your documentation must show the type and description, date used, number of hours used each day, total hours used, rate per hour and total cost for each piece of equipment. **Equipment not in actual use is considered standby and is not eligible for reimbursement.** You should use the Force Account Equipment Record (see Exhibit 2) or the Rental Equipment Record to document equipment used on each job (see Exhibit 3). Place these forms in each PW folder immediately upon starting work.

Operator costs associated with the use of equipment should be reported separately as part of labor costs on the Force Account Payroll Record Sheet.

If the equipment is rented, you must also show the date and amount paid and check number. Repair costs for rental equipment are not reimbursable.

Rates claimed for your equipment should correspond to those approved on FEMA's "Schedule of Equipment Rates." You can get a copy of these rates from the Governor's Authorized Representative. When you receive the schedule, you should make a list of all of your equipment and note its size. This will enable you to determine the correct rate to charge. If you use a piece of equipment, which is not listed on a Rate Schedule, FEMA will determine an applicable rate. You must provide the make, model number, and any other information, which may help in establishing a rate.

d. Materials and Supplies

You must document materials and supplies--purchased or taken from stock-- which you use on each job (PW). Specifically, your documentation must show the unit price, quantity, total cost, description, date purchased, date used, job site, date paid for, amount paid and check number. For this purpose you will need a Force Account Materials Record Sheet (see Exhibit 4). Each time any materials are used on the job, record the information on this form.

Claims for materials taken from stock must be supported by either the original purchase invoice or invoice for replacement materials. Materials invoices and checks showing payment should be placed in each PW folder. Establish a separate file of vendor invoices for materials that are being used on PW work. This will help you find the information you need to complete the Force Account Materials Record Sheet.

C. GENERAL DOCUMENTATION REQUIREMENTS

Be sure that the dates used on all documentation are within the allowable time period. This period is from the date of the disaster to the completion date of the work as shown in the Project Application. You must also be careful that dates on your supporting documentation agree with the PW and final inspection. In other words, if 50 percent of the work was completed (as shown on the PW) when the PW was written, 50 percent of the costs must be shown between the date of the disaster and the date the PW was prepared. The other 50 percent must be between the PW date and the completion date shown on the final inspection report.

After the work has been finished and paid for, you must prepare a Summary of Documentation for each PW. Instructions on how to prepare the Summary of Documentation are found in Exhibit 5.

PWs will show a total amount recommended for each job; do not restrict your supporting documentation to these amounts. Small overruns, if justified and supported, will probably be approved during final inspection. Large overruns (exceeding 10 percent) should be reported to the Governor's Authorized Representative as soon as you know about them so that a new PW can be negotiated with FEMA. This step is critical. If a large overrun is not approved, you may not be reimbursed for that amount.

FEMA will pay only for repairs included in the PW scope of work. If you decide to change the scope of work, you must get FEMA approval. You should immediately inform the GAR of your proposed changes so that a request to FEMA can be made. This notifies FEMA that the scope of work is being changed and requests FEMA acceptance of the change.

REMEMBER, REIMBURSEMENT IS TIED TO DOCUMENTATION

KEEP GOOD RECORDS!!

EXHIBIT 1

Force Account Labor Instructions

Force Account is the term to refer to your own personnel and equipment. Keep the following points in mind when compiling force account labor information.

- Record all regular and overtime hours separately
- Record the benefits separately for regular and overtime hours. Most overtime hours include fewer benefits than regular hours.
- Attach a Fringe Benefit Sheet giving a breakdown of what is included in your benefits by percentages, e.g. Social Security –6.9%, Workers Comp.---3.9%, insurance---18.5% etc. You can use an average if you have different rates for different employees.

- All Cells highlighted in blue contain Formulas. Please Do not enter data directly into theses blocks, unless you plan on printing a form and doing the calculations manually.

Complete the record as follows:

1. **Applicant Name:** Enter your organizations name.
2. **PA ID #:** Enter the computer tracking number that FEMA assigns to your organization. Your Public Assistance Coordinator can provide this number to you. (This could be a State generated ID number)
3. **PW #:** Enter your project worksheet number.
4. **Disaster Number:** Enter the declaration number for this disaster here. The Public Assistance Coordinator can provide this information.
5. **Location:** Enter the name of the work site. If the site is located on a road with no reference points, use an odometer reading to identify it. A GPS reading will work if available.
6. **Time Period**: Enter the day the work began and the last day work was performed on this project.
7. **Category**: Enter the category of work as indicated on the PW. **A**=Debris Removal, **B**=Emergency Protective Measures, **C**=Roads & Bridges, **D**=Water Control Facilities, **E**=Buildings and Equipment, **F**=Utilities, **G**=Parks and Recreational Areas.
8. **Description of work performed**: Briefly describe the type of work that was performed.
9. **Page Number**: If only one page is needed to list names, days and hours indicate 1 of 1; If 2 pages are needed, enter page 1 of 2 and so on.
10. **Employee Name**: Enter the names of each employee who worked on the project.
11. **Title/Occupation**: Enter the employee's title or occupation who worked on the project.
12. **Date**: Enter a Date in each Box. Example: April 10= 04/10. If you want a day enter Mon 04/10.
13. **Reg**: Enter the regular hours that the employee worked on the project under the appropriate date.
14. **OT**: Enter the overtime hours that the employee worked on the project. **Reminder: Only overtime is eligible for reimbursement for emergency work. Record regular and overtime hours, so that personnel hours can be compared with equipment use hours, if necessary. Also, remember you must have paid overtime wages before the disaster in order to claim them for disaster work.**

15. **Total HRs:** Total the number of hours for each employee and enter in this Cell.   *** Excel Formula will calculate the total.
16. **Rate/Hr:** Enter each employee's hourly pay rate. *** Excel will calculate Overtime rate at 1.5 times.
17. **Benefits/Hr:** Enter each employee's hourly benefit rate percentage. There should be different percentages for benefits pertaining to regular and overtime wages. **See Form labeled (Benefit Cal.) to calculate Benefit Rate for Force Account Labor.**
18. **Total Hourly Rate:** Add the employee's hourly rate in the Rate/HR Cell and the hourly rate in the Benefits/Hr cell and enter the result here. ***Excel will calculate this for you.
19. **Total Cost**: Multiply the entries in the Total Hr. and Total Rate/Hr cells and enter the result here. ***Excel will calculate this for you.
20. **Total Regular Time Hours and Cost:** Add the entries in the total hours and total costs regular cells for each employee and enter the results here. ***Excel Formula will add these totals.
21. **Total OverTime Hours and Cost:** Add the entries in the total hours and total costs **OT** Cells for each employee and enter the results here. ***Excel Formula will add these totals.
22. **Grand Total Costs:** Add Total Regular time Costs and Total Overtime Costs. ***Excel Formula will calculate this amount.
23. **Certified By:** Signature of person who completed this payroll record.
24. **Title:** Enter the title of the certifier.

FORCE ACCOUNT LABOR RECORD

| APPLICANT: | | PA ID. | | PW No. | | DISASTER No. | |

| LOCATION/SITE: | | | PERIOD COVERING: | |

DESCRIPTION OF WORK PERFORMED:

| | | | CATEGORY : | |

NAME/TITLE		DATES (mm/dd)														COSTS				
																TOTAL HOURS	HOURLY RATE ($)	BENEFIT RATE (%)	TOTAL HOURLY RATE	TOTAL COSTS
	REG																			
	O.T.																			
	REG																			
	O.T.																			
	REG																			
	O.T.																			
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	O.T.																			
	REG																			
	O.T.																			

Total Regular Time Hours and Cost =

Total Overtime Hours and Cost =

Grand Total Costs =

I CERTIFY THAT THE ABOVE INFORMATION WAS TRANSCRIBED FROM TIME SHEETS, PAYROLL RECORDS, OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUDITS.

CERTIFIED BY: Title :   Date :

EXHIBIT 2
Instructions for Completing the Force Account Equipment Record

- All Cells highlighted in blue contain Formulas. Please Do not enter data directly into theses blocks, unless you plan on printing a form and doing the calculations manually.

Complete the record as follows:

1-9: Same as instructions for completing the Force Account Labor Record.

10. **Equipment Description:** Enter a brief description of the equipment, including Horsepower rating and capacity. Do Not use just a Trade Name!
11. **Equipment Code:** Enter the FEMA, State, or local reference code for the equipment. **Attach:** Local Equipment Code reference sheet.
12. **Operator:** Enter the equipment operator's name.
13. **Date:** Enter the dates for each day the project was worked on.
14. **Hours used Each Day:** Enter the number of hours, day=1, or miles that the equipment was used on the project for each day.
15. **Total Hours:** Enter the total number of hours, days, or miles from the row. ***EXCEL Formula will calculate this total.
16. **Equipment Rate:** Enter the rate charged for the equipment; rates should correspond to those rates listed on latest or most recent FEMA "Schedule of Equipment Rates."
17. **Hourly/Daily/Per Mile:** Specify if rate is hourly, daily or per mile. If rate is per mile specify and put miles used instead of hours used on each day. If rate is daily enter "1" to represent one day of use for each day.
18. **Total Costs:** Multiply the number of total hours by the equipment rate and enter the total here. ***Excel Formula will calculate this cost.
19. **Grand Total Hours:** Add the hours in this column to find the grand total of hours. ***Excel Formula will calculate this total.
20. **Grand Total Costs:** Add total costs in this column and enter Total equipment costs here. ***Excel will total these costs.
21. **Certified By:** Signature of the person who completed this Force Account Equipment Record.
22. **Title:** Enter the Title of the Certifier.
23. **Date:** Enter Date completed.

FORCE ACCOUNT EQUIPMENT RECORD

APPLICANT:		PA ID# :		PW # :		Disaster # :	
LOCATION / SITE :				**PERIOD COVERING:**			
Description of Work Performed:							

CATEGORY:

TYPE OF EQUIPMENT	Equipment Code No. FEMA, State	OPERAT OR'S NAME	DATES AND HOURS USED EACH DAY																		COSTS			
Indicate size, capacity , horsepower, make and model as appropriate																					Hours Days	Equipment Rate	Daily Per/Mile	Total Costs
																				GRAND TOTALS =				

I certify that the above information was transcribed from payroll records, invoices, or other documentation which are available for audit.

Certified By: _____ Title: _____ Date: _____

EXHIBIT 3

Instructions for Completing the Rented Equipment Record

- All Cells highlighted in blue contain Formulas. Please Do not enter data directly into theses blocks, unless you plan on printing a form and doing the calculations manually.

Complete the record as follows:

1-9: Same as instructions for completing the Force Account Labor Record.

10. Equipment Description: Enter a brief description of the equipment, including Horsepower rating and capacity. Do Not use just a Trade Name!

11. Date Used: Enter the date(s) the equipment was used**.**

12. Hours Used: Enter the number of hours the equipment was used on the project.

13. Rate per Hour: Select the appropriate column for the equipment rate, either with operator's wage or without operator's wage, then enter the hourly equipment rate charged in that column. (Enter "0" in W/operator if using W/OUT Operator)

14. Total Cost: Multiply Hours by Rate and enter into total Cost column. Cost is based on the renter's agreement.   ***Excel will calculate this total.

15. Vender: Indicate the name of the owner of the equipment

16. Invoice Number: Enter the number from the invoice.

17. Date Paid: Enter the date the invoice was paid.

18. Amount Paid: Enter the amount that was paid to the vendor.

19.   Check Number: Enter the number of the check for the rental.

20. Grand Total Costs: Add total costs in this column and enter Total Rental Equipment costs here. ***EXCEL Formula will total these costs.

21. Certified By: Signature of the person who completed this Force Account Equipment Record.

22. **Title:** Enter the title of the certifier.

23. Date: Enter Date Completed

RENTED EQUIPMENT RECORD

APPLICANT:			PA ID #			PW #			
LOCATION/SITE:			DISASTER NUMBER:						
WORK PERFORMED:			PERIOD COVERING:						
CATEGORY:									

TYPE OF EQUIPMEMT Indicate size, capacity,	DATE(s) USED	HOURS USED	RATE PER HOUR		TOTAL COST	VENDOR	INVOICE No.	DATE PAID	AMOUNT PAID	CHECK NO.
			W/OPR	W/OUT OPR						

TOTAL RENTAL EQUIPMENT COSTS =

ERTIFY THAT THE ABOVE INFORMATION WAS TRANSCRIBED FROM TIME SHEETS, PAYROLL RECORDS, OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUD

CERTIFIED BY: _____ TITLE: _____ DATE: _____

EXHIBIT 4
Instructions for Completing the Force Account Materials Record

- All Cells highlighted in blue contain Formulas. Please Do not enter data directly into theses blocks, unless you plan on printing a form and doing the calculations manually.

Complete the record as follows:

1-9: Same as instructions for completing the Payroll Record.

10. **Vendor:** Enter the name of vendor. If applicant's stock was used, enter "stock".

11. **Description:** Enter the type of material that was replaced, such as #6 gravel, steel I-beams, etc.

12. **Quantity:** Enter the unit measurement, such as number of tons, number of I-beams, number of board feet, etc.

13. **Unit Price:** Enter the unit price as shown on the invoice.

14. **Total Price:** Show extensions and totals of actual costs. For example, the applicant purchased 10 tons of #6 gravel at $4.00 per ton. The amount is $40. ***Excel will calculate a Total.

15. **Purchase Date:** Enter the date the materials or supplies were purchased.

16. **Check No.:** Enter the number of the check, which was used to pay for the materials.

16. **Date Used:** Enter the date the materials or supplies were used.

17. **Invoice/stock:** Enter an **X** in the appropriate box whether the information was from an invoice or stock.

18. **Grand Total Costs:** Enter the total from the total price column. ***Excel Formula will total these costs.

19. **Certified By:** Signature of person who completed this Materials Record.

20. **Title:** Enter the title of the certifier.

21. **Date:** Enter Date Completed

MATERIALS SUMMARY RECORD

APPLICANT :	PA ID#	PW#
LOCATION / SITE :	DISASTER NUMBER:	
Description of Wok Performed :	RECOVERY PERIOD:	
	CATEGORY:	

VENDOR	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL PRICE	PURCHASE DATE	CHECK NO.	DATE USED	INFO FROM INVOICE	STOCK
		GRAND TOTAL							

I certify that the above information was transcribed from vendor invoices, stock cards or other documentation which are available for audit.

Certified By: _____ **Title:** _____ Date: _____

EXHIBIT 5
Instructions for Preparing the Summary of Documentation

You must prepare a Summary of Documentation (SOD) for each PW after you have finished the work and paid all bills. Prepare a separate SOD for each Project Worksheet (PW).

1. **Applicant:** Enter applicant's name as it appears on the Project Application, such as Lewistown or Wheatland County.

2. **Project Application Number:** Enter the number given to the Project Application (State or FEMA # from the PW). Each applicant will have it's own P.A. ID number.

3. **PW No.:** Indicate the appropriate PW number, such as 58-0. (In this example 58 is the PW # and 0 is the Version).

4. **Disaster Number:** Enter the number assigned to this disaster.

5. **Category**: Enter the category of work as indicated on the PW. **A**=Debris Removal, **B**=Emergency, Protective Measures, **C**=Roads & Bridges, **D**=Water Control Facilities, **E**=Buildings and Equipment, **F**=Utilities, **G**=Parks and Recreational Areas.

6. **Approved PW Amount:** Enter the amount approved from the PW.

7. **Date Work Completed:** Indicate the date the work was 100% complete.

8. **Date(s) Work Was Performed:** Show dates of all work on the PW. Most PWs will have work done on several days.

9. **Applicant's Check No., Voucher No., or Reference No.:** Enter source document numbers such as check numbers, warrant numbers, and invoice numbers.

10. **Documentation:** Show the work location as described on the PW.

Attach applicable and completed payroll, force account equipment, rental equipment and materials records forms to justify actual costs documented in 11.

If the work is done by contract, identify the contractor and briefly describe the work performed.

List supplemental PWs on the same summary as the original PW. For example, PW 58 -0 was approved for $5,000 and the work was performed as authorized by the PW. However, actual costs were $8,000 and supplemental PW 58 –1 was written to cover the $3,000 overrun. On the SOD, list PW 58-1 immediately after PW 58 – 0.

11. **Applicant's Actual Cost:** Show extensions and totals of actual costs. For example, a 1/2 cubic yard backhoe was used for three hours at a rate of $13 per hour. The actual cost is $39. Total the entire column for a grand total on the bottom of the page. ***Excel will calculate these totals.

EXHIBIT 5

STATE OF MONTANA
DISASTER AND EMERGENCY SERVICES DIVISION
SUMMARY OF DOCUMENTATION (S O D)
IN SUPPORT OF AMOUNT CLAIMED FROM THE STATE OF MONTANA
FOR ELIGIBLE DISASTER WORK

APPLICANT :	PA ID # :	PW # :	Version:
DISASTER NO. :		CATEGORY:	
APPROVED PW AMOUNT : $		DATE WORK COMPLETED :	

PW# & Versio		DATE (S) Work was Performed (mm/dd/yy- mm/dd/yy)	Applicant's Check#, Voucher#, Ref#	Documentation		Applicant's Actual Cost
				Location, List PW, Equipment, Brief desciption		
	F A LABOR					
	F A EQUIPMENT					
	MATERIALS / SUPPLIES					
	RENTED EQUIPMENT					
	CONTRACT WORK					
					PW total =	
	F A LABOR					
	F A EQUIPMENT					
	MATERIALS / SUPPLIES					
	RENTED EQUIPMENT					
	CONTRACT WORK					
					PW total =	
	F A LABOR					
	F A EQUIPMENT					
	MATERIALS / SUPPLIES					
	RENTED EQUIPMENT					
	CONTRACT WORK					
					PW total =	
	F A LABOR					
	F A EQUIPMENT					
	MATERIALS / SUPPLIES					
	RENTED EQUIPMENT					
	CONTRACT WORK					
					PW total =	
					Total Actual Cost =	

I certify that the above information was transcribed from payroll records, invoices, or other documents which are available for Audits.

CERTIFIED BY		TITLE		DATE	